

LEGISLATURE OF THE STATE OF IDAHO  
Sixty-third Legislature First Regular Session - 2015

IN THE SENATE

SENATE BILL NO. 1045

BY LOCAL GOVERNMENT AND TAXATION COMMITTEE

AN ACT

RELATING TO PORT DISTRICTS; AMENDING SECTION 70-1715, IDAHO CODE, TO REVISE REQUIREMENTS FOR AUDITS OF PORT DISTRICTS AND TO MAKE A TECHNICAL CORRECTION.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 70-1715, Idaho Code, be, and the same is hereby amended to read as follows:

70-1715. PORT AUDITOR. The port commission shall appoint a port auditor who shall be a certified public accountant of the state of Idaho. The originals of all port vouchers, all canceled checks and drafts, all bank statements and other documents which in the opinion of the port auditor reasonably relate to the financial and fiscal affairs of the district shall be delivered to and held by the port auditor who shall prepare and maintain the books of account of the port district. All such vouchers, checks, drafts, instruments, books of account and records shall be public records, and, upon the termination of the appointment of any port auditor, shall be forthwith delivered by such auditor to the port commission. The port auditor shall prepare such financial statements as the port commission shall direct, and not less than once each quarter shall furnish to the port commission a written statement of the receipts and disbursements of the port district for the preceding quarter year, and of all port district funds and accounts, which quarterly statements shall be certified by the port auditor and filed with the county auditor of each of the counties in which the port district is located, and an annual statement shall be filed with the public utilities commission. The annual financial statement of the district, so prepared, shall be published in a newspaper printed within the district, by one (1) insertion thereof, within forty-five (45) days of the end of the port district fiscal year. Such publication shall include a statement that the original of such financial statement is on file, and may be examined at the office of the county treasurer of each county in which the port district, or any part thereof, exists. In addition thereto, the port auditor shall prepare an annual audited financial statement. The port district shall file one (1) copy of each completed audited financial statement with the legislative services office, as provided in section 67-450B, Idaho Code, within nine (9) months after the end of its fiscal year. Within thirty (30) days of the acceptance by the port commission of the annual audited financial statement, the port district shall publish a notice that the audited financial statement is available for review by the public. Such publication shall include a statement that the original of such audited financial statement is on file and may be examined at the office of the port district.